

Ex.-Franklin-Stannard-2

Docket No. 4310-WR-104

Ex.-Franklin-Stannard-2
Schedule 1
System Demand Ratios

Maximum Day System Demand					
Inferred Annual Volume	2,724,524,250	Gallons			
Average Daily Pumpage	7,464,450	Gallons			
Maximum Day Pumpage	11,945,500	Gallons			
Fire Flow					
Gal/Min	5,000				
Duration (hours)	5.0	1,500,000	Gallons		
Average Day Plus Fire Flow		8,964,450			
Ratio - Base to Max Day		7,464,450			
	Base	-----	=	62.49%	
		11,945,500			
	Max Day	100 - Base	=	37.51%	
Maximum Hour System Demand					
Average Hour on Max Day	497,729	Gallons			
Maximum Hour Pumpage	802,875	Gallons			
Average Hour					
Plus One Hour Fire Flow	611,019	Gallons			
Ratio - Base to Max Hour		7,464,450			
	Base	-----	=	38.74%	
		19,269,000			
	Max Hour	100 - Base	=	61.26%	
Base / Max Day / Max Hour Ratio Calculation					
Total Max Hour Demand	19,269,000				
Base	7,464,450	=	38.74%		
Max Day Less Base	4,481,050	=	23.26%		
Max Hour Less Max Day	7,323,500	=	38.01%		

Metrics	System Data Used by Franklin (Data From OC Filing)		
	2010	2011	2010-2011 Avg.
Inferred Annual Volume	2,691,401	2,757,648	2,724,524
Average Day	7,373.7	7,555.2	7,464
Maximum Day	10,493	13,398	11,946
MD / AD	1.423	1.773	1.600
Base Allocation (Base/Max Day)	70.27%	56.39%	62.49%
Max Day Allocation (100 - Base)	29.73%	43.61%	37.51%
Maximum Hour	18,176	20,362	19,269
MH / AD	2.465	2.695	2.581
Base Allocation (Base/Max Hour)	40.57%	37.10%	38.74%
Max Hour Allocation (100 - Base)	59.43%	62.90%	61.26%
Componets of Max Hour Demand			
Base Component (Average Day)	7,374	7,555	7,464
Max Day Component (MD - Base)	3,119	5,843	4,481
Max Hour Component (MH - MD)	7,683	6,964	7,324
Total Max Hour Demand	18,176	20,362	19,269
Cost Allocaton Ratios			
Base Demand %	40.57%	37.10%	38.74%
Max Day Demand %	17.16%	28.69%	23.26%
Max Hour Demand %	42.27%	34.20%	38.01%
	100.00%	100.00%	100.00%

[illegible]

Ex.-Franklin-Stannard-2
Schedule 1b
Allocation of Transmission and Distribution Mains

Size (Inches)	Quantity (Feet)	Inch-Feet			Book Cost		
		Total	Distribution	Transmission	Total	Contributed	Utility Financed
4	1,265	5,060	5,060		8,697.3	8,697.3	
6	82,769	496,614	496,614		1,129,369.4	1,129,369.4	
8	418,530	3,348,240	3,348,240		13,421,141.0	13,209,174.1	211,966.9
10	4,934	49,340	49,340		206,691.7	205,065.2	1,626.5
12	229,943	2,759,316	2,759,316		9,024,928.8	5,876,075.0	3,148,853.8
14							
16	96,474	1,543,584		1,543,584	5,062,371.4	2,677,567.4	2,384,803.9
18	208	3,744		3,744	5,793.0	2,578.6	3,214.4
20	79,694	1,593,880		1,593,880	5,308,541.3	2,082,545.7	3,225,995.5
24	25,118	602,832		602,832	2,525,955.0	176.9	2,525,778.1
30	19,470	584,100		584,100	3,249,054.5	121,143.3	3,127,911.2
36	12,218	439,848		439,848	3,416,996.1	4,752.0	3,412,244.2
48							
Total	970,623	11,426,558	6,658,570	4,767,988	43,359,539.3	25,317,144.8	18,042,394.5

% Transmission (14" or >)	24.02%	41.73%		41.73%	45.13%	19.31%	81.36%
% Distribution (< 14")	75.98%	58.27%	58.27%		54.87%	80.69%	18.64%

Ex.-Franklin-Stannard-2
Schedule 1c
Estimate of Excess Capacity Plant and Depreciation Expense

Gross Book Value of Excess Capacity							
Acct. No.	Plant account	Estimated 2010			Estimate 2011		
		Additions	Retirements	Balance	Additions	Retirements	Balance
321	Structures and improvements	495,663	1,132	494,531	0	0	494,531
325	Electric pumping equipment	194,635	0	194,635	0	5,000	189,635
331	Structures and improvements	7,478,302	0	7,478,302	0	21,446	7,456,856
332	Sand or Other Media Filtration Equip	6,075,615	263,166	5,812,450	0	46,874	5,765,575
		14,244,216	264,298	13,979,918	0	73,320	13,906,598

Net Book Value and Depreciation Expense of Excess Capacity									
Acct. No.	Plant account	Estimated 2010				Estimated 2011			
		Balance	Deprec. Rate	Deprec. Expense	Net Book Value	Balance	Deprec. Rate	Deprec. Expense	Net Book Value
321	Structures and improvements	494,531	3.20%	15,825	478,706	494,531	3.20%	15,825	462,881
325	Electric pumping equipment	194,635	4.40%	8,564	186,071	189,635	4.40%	8,344	177,727
331	Structures and improvements	7,478,302	3.20%	239,306	7,238,996	7,456,856	3.20%	238,619	7,000,377
332	Sand or Other Media Filtration Equip	5,812,450	3.30%	191,811	5,620,639	5,765,575	3.30%	190,264	5,430,375
		13,979,918		455,505	13,524,413	13,906,598		453,052	13,071,360

Average Rate Base Value of Excess Capacity		
Acct. No.	Plant account	Average NBV
321	Structures and improvements	470,794
325	Electric pumping equipment	181,899
331	Structures and improvements	7,119,687
332	Sand or Other Media Filtration Equip	5,525,507
		13,297,886

Ex.-Franklin-Stannard-2
Schedule 2a
Allocation of Total Plant to Service Cost Functions - Retail Customers

			BASE COST		EXTRA-CAPACITY				CONSUMER COSTS				
					MAX DAY		MAX HOUR						
Acct No.	Account Description	Total	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
INTANGIBLES													
301-3	All intangibles	0	0		0								
SOURCE OF SUPPLY													
310	Land and land rights	21,060	13,160		7,900								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	5,672,464	3,544,584		2,127,880								
314	Wells and springs	200,459	125,262		75,197								
316	Supply mains	382,344	238,917		143,427								
PUMPING PLANT													
320	Land and land rights	18,610	11,629		6,981								
321	Structures and improvements	2,638,173	1,648,530		989,643								
323	Other power production equipment	3,612,136	2,257,135		1,355,001								
325	Electric pumping equipment	3,334,590	2,083,704		1,250,886								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	44,613	27,878		16,735								
WATER TREATMENT PLANT													
330	Land and land rights	31,500	19,684		11,816								
331	Structures and improvements	12,224,038	7,638,502		4,585,536								
332	Water treatment equipment	12,832,681	8,018,828		4,813,853								
332.2	Water treatment equipment - Chlorination	0	0		0								
332.3	Water treatment equipment - Membrane filtration media	0	0		0								
332.4	Water treatment equipment - Membrane filtration system	0	0		0								
SUBTOTAL		41,012,668	25,627,810	0	15,384,858	0	0	0	0	0	0	0	0
PERCENTAGE		100.00%	62.49%		37.51%								
TRANSMISSION AND DISTRIBUTION PLANT													
340	Land and land rights	27,556	3,849	4,677	2,010	0	3,286	7,396	791	0	816	2,729	2,004
341	Structure and improvements	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		27,556	3,849	4,677	2,010	0	3,286	7,396	791	0	816	2,729	2,004
342	Distribution reservoirs and standpipes	2,710,774	1,050,103						1,660,671				
343	Transmission mains (Inch Feet Allocation)	18,154,276	7,032,627		4,221,818		6,899,831						
343	Distribution mains (Inch Feet Allocation)	25,352,731		9,821,174				15,531,557					
344	Fire mains	0											
345	Services	5,730,298									5,730,298		
346	Meters	1,713,124									1,713,124		
348	Hydrants	4,208,593											4,208,593
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		57,869,796	8,082,730	9,821,174	4,221,818	0	6,899,831	15,531,557	1,660,671	0	1,713,124	5,730,298	4,208,593
TRANSMISSION & DISTRIBUTION ALLOCATION PERCENTAGE		100.00%	13.97%	16.97%	7.30%	0.00%	11.92%	26.84%	2.87%	0.00%	2.96%	9.90%	7.27%
ELIGIBLE COST		98,910,020	33,714,389	9,825,850	19,608,686	0	6,903,116	15,538,953	1,661,462	0	1,713,940	5,733,027	4,210,597
GENERAL PLANT ALLOCATION PERCENTAGE		100.00%	34.09%	9.93%	19.82%	0.00%	6.98%	15.71%	1.68%	0.00%	1.73%	5.80%	4.26%
GENERAL PLANT													
389	Land and land rights	19,717	6,721	1,959	3,909	0	1,376	3,098	331	0	342	1,143	839
390	Structure and improvements	2,303,832	785,282	228,866	456,729	0	160,789	361,936	38,699	0	39,921	133,535	98,074
391	Office furniture and equipment	137,830	46,981	13,692	27,324	0	9,619	21,653	2,315	0	2,388	7,989	5,867
391.1	Computers	198,620	67,701	19,731	39,376	0	13,862	31,204	3,336	0	3,442	11,512	8,455
392	Transportation equipment	452,142	154,117	44,916	89,636	0	31,556	71,032	7,595	0	7,835	26,207	19,248
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	85,688	29,208	8,512	16,987	0	5,980	13,462	1,439	0	1,485	4,967	3,648
395	Laboratory equipment	7,189	2,450	714	1,425	0	502	1,129	121	0	125	417	306
396	Power-operated equipment	154,649	52,714	15,363	30,659	0	10,793	24,296	2,598	0	2,680	8,964	6,583
397	Communication equipment	239,632	81,681	23,805	47,506	0	16,724	37,647	4,025	0	4,152	13,890	10,201
397.1	SCADA equipment	1,363,304	464,695	135,432	270,272	0	95,148	214,178	22,900	0	23,624	79,020	58,036
398	Miscellaneous equipment	96,761	32,982	9,612	19,183	0	6,753	15,201	1,625	0	1,677	5,608	4,119
399	Other tangible property	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		5,059,364	1,724,531	502,604	1,003,007	0	353,103	794,836	84,986	0	87,670	293,251	215,377
TOTAL		103,969,384	35,438,920	10,328,454	20,611,694	0	7,256,219	16,333,789	1,746,447	0	1,801,610	6,026,278	4,425,974

Ex.-Franklin-Stannard-2
Schedule 2b
Allocation of Total Plant to Service Cost Functions - Wholesale Customers

			BASE COST		EXTRA-CAPACITY				CONSUMER COSTS				
					MAX DAY		MAX HOUR						
Acct No.	Account Description	Total	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
INTANGIBLES													
301-3	All intangibles	0	0		0								
SOURCE OF SUPPLY													
310	Land and land rights	21,060	13,160		7,900								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	5,672,464	3,544,584		2,127,880								
314	Wells and springs	200,459	125,262		75,197								
316	Supply mains	382,344	238,917		143,427								
PUMPING PLANT													
320	Land and land rights	18,610	11,629		6,981								
321	Structures and improvements	2,638,173	1,648,530		989,643								
323	Other power production equipment	3,612,136	2,257,135		1,355,001								
325	Electric pumping equipment	3,334,590	2,083,704		1,250,886								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	44,613	27,878		16,735								
WATER TREATMENT PLANT													
330	Land and land rights	31,500	19,684		11,816								
331	Structures and improvements	12,224,038	7,638,502		4,585,536								
332	Water treatment equipment	12,832,681	8,018,828		4,813,853								
332.2	Water treatment equipment - Chlorination	0	0		0								
332.3	Water treatment equipment - Membrane filtration media	0	0		0								
332.4	Water treatment equipment - Membrane filtration system	0	0		0								
SUBTOTAL		41,012,668	25,627,810	0	15,384,858	0	0	0	0	0	0	0	0
PERCENTAGE		100.00%	62.49%		37.51%								
TRANSMISSION AND DISTRIBUTION PLANT													
340	Land and land rights	27,556	3,849	4,677	2,010	0	3,286	7,396	791	0	816	2,729	2,004
341	Structure and improvements	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		27,556	3,849	4,677	2,010	0	3,286	7,396	791	0	816	2,729	2,004
342	Distribution reservoirs and standpipes	2,710,774	1,050,103						1,660,671				
343	Transmission mains (Inch Feet Allocation)	18,154,276	7,032,627		4,221,818		6,899,831						
343	Distribution mains (Inch Feet Allocation)	25,352,731		9,821,174				15,531,557					
344	Fire mains	0											
345	Services	5,730,298									5,730,298		
346	Meters	1,713,124								1,713,124			
348	Hydrants	4,208,593										4,208,593	
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		57,869,796	8,082,730	9,821,174	4,221,818	0	6,899,831	15,531,557	1,660,671	0	1,713,124	5,730,298	4,208,593
TRANSMISSION & DISTRIBUTION ALLOCATION PERCENTAGE		100.00%	13.97%	16.97%	7.30%	0.00%	11.92%	26.84%	2.87%	0.00%	2.96%	9.90%	7.27%
ELIGIBLE COST		98,910,020	33,714,389	9,825,850	19,608,686	0	6,903,116	15,538,953	1,661,462	0	1,713,940	5,733,027	4,210,597
GENERAL PLANT ALLOCATION PERCENTAGE		100.00%	34.09%	9.93%	19.82%	0.00%	6.98%	15.71%	1.68%	0.00%	1.73%	5.80%	4.26%
GENERAL PLANT													
389	Land and land rights	19,717	6,721	1,959	3,909	0	1,376	3,098	331	0	342	1,143	839
390	Structure and improvements	2,303,832	785,282	228,866	456,729	0	160,789	361,936	38,699	0	39,921	133,535	98,074
391	Office furniture and equipment	137,830	46,981	13,692	27,324	0	9,619	21,653	2,315	0	2,388	7,989	5,867
391.1	Computers	198,620	67,701	19,731	39,376	0	13,862	31,204	3,336	0	3,442	11,512	8,455
392	Transportation equipment	452,142	154,117	44,916	89,636	0	31,556	71,032	7,595	0	7,835	26,207	19,248
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	85,688	29,208	8,512	16,987	0	5,980	13,462	1,439	0	1,485	4,967	3,648
395	Laboratory equipment	7,189	2,450	714	1,425	0	502	1,129	121	0	125	417	306
396	Power-operated equipment	154,649	52,714	15,363	30,659	0	10,793	24,296	2,598	0	2,680	8,964	6,583
397	Communication equipment	239,632	81,681	23,805	47,506	0	16,724	37,647	4,025	0	4,152	13,890	10,201
397.1	SCADA equipment	1,363,304	464,695	135,432	270,272	0	95,148	214,178	22,900	0	23,624	79,020	58,036
398	Miscellaneous equipment	96,761	32,982	9,612	19,183	0	6,753	15,201	1,625	0	1,677	5,608	4,119
399	Other tangible property	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		5,059,364	1,724,531	502,604	1,003,007	0	353,103	794,836	84,986	0	87,670	293,251	215,377
TOTAL		103,969,384	35,438,920	10,328,454	20,611,694	0	7,256,219	16,333,789	1,746,447	0	1,801,610	6,026,278	4,425,974

Ex.-Franklin-Stannard-2
Schedule 3a

Allocation of Utility Financed Plant to Service Cost Functions - Retail Customers

			BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
					MAX DAY		MAX HOUR						
Acct No.	Account Description	Total	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
INTANGIBLES													
301-3	All intangibles	0	0		0								
SOURCE OF SUPPLY													
310	Land and land rights	21,060	13,160		7,900								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	5,672,464	3,544,584		2,127,880								
314	Wells and springs	200,459	125,262		75,197								
316	Supply mains	382,344	238,917		143,427								
PUMPING PLANT													
320	Land and land rights	18,610	11,629		6,981								
321	Structures and improvements	1,981,008	1,237,883		743,125								
323	Other power production equipment	3,612,136	2,257,135		1,355,001								
325	Electric pumping equipment	3,040,149	1,899,715		1,140,434								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	44,613	27,878		16,735								
WATER TREATMENT PLANT													
330	Land and land rights	31,500	19,684		11,816								
331	Structures and improvements	12,224,038	7,638,502		4,585,536								
332	Water treatment equipment	12,832,681	8,018,828		4,813,853								
332.2	Water treatment equipment - Chlorination	0	0		0								
332.3	Water treatment equipment - Membrane filtration media	0	0		0								
332.4	Water treatment equipment - Membrane filtration system	0	0		0								
SUBTOTAL		40,061,062	25,033,175	0	15,027,887	0	0	0	0	0	0	0	0
PERCENTAGE		100.00%	62.49%		37.51%								
TRANSMISSION AND DISTRIBUTION PLANT													
340	Land and land rights	27,556	7,257	1,405	3,682	0	6,017	2,222	1,777	0	1,833	1,837	1,527
341	Structure and improvements	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		27,556	7,257	1,405	3,682	0	6,017	2,222	1,777	0	1,833	1,837	1,527
342	Distribution reservoirs and standpipes	2,710,774	1,050,103						1,660,671				
343	Transmission mains (Book Cost Allocation)	14,799,932	5,733,217		3,441,758		5,624,957						
343	Distribution mains (Book Cost Allocation)	3,389,930		1,313,195				2,076,734					
344	Fire mains	0											
345	Services	1,717,328										1,717,328	
346	Meters	1,713,124									1,713,124		
348	Hydrants	1,427,356											1,427,356
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		25,758,444	6,783,320	1,313,195	3,441,758	0	5,624,957	2,076,734	1,660,671	0	1,713,124	1,717,328	1,427,356
TRANSMISSION & DISTRIBUTION ALLOCATION PERCENTAGE		100.00%	26.33%	5.10%	13.36%	0.00%	21.84%	8.06%	6.45%	0.00%	6.65%	6.67%	5.54%
ELIGIBLE COST		65,847,062	31,823,752	1,314,600	18,473,327	0	5,630,975	2,078,956	1,662,447	0	1,714,957	1,719,165	1,428,883
GENERAL PLANT ALLOCATION PERCENTAGE		100.00%	48.33%	2.00%	28.05%	0.00%	8.55%	3.16%	2.52%	0.00%	2.60%	2.61%	2.17%
GENERAL PLANT													
389	Land and land rights	19,717	9,529	394	5,532	0	1,686	623	498	0	514	515	428
390	Structure and improvements	2,303,832	1,113,437	45,995	646,338	0	197,014	72,738	58,165	0	60,002	60,149	49,993
391	Office furniture and equipment	137,830	66,613	2,752	38,668	0	11,787	4,352	3,480	0	3,590	3,599	2,991
391.1	Computers	198,620	95,993	3,965	55,723	0	16,985	6,271	5,015	0	5,173	5,186	4,310
392	Transportation equipment	452,142	218,519	9,027	126,848	0	38,665	14,275	11,415	0	11,776	11,805	9,811
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	85,688	41,413	1,711	24,040	0	7,328	2,705	2,163	0	2,232	2,237	1,859
395	Laboratory equipment	7,189	3,474	144	2,017	0	615	227	182	0	187	188	156
396	Power-operated equipment	154,649	74,742	3,087	43,387	0	13,225	4,883	3,904	0	4,028	4,038	3,356
397	Communication equipment	239,632	115,814	4,784	67,229	0	20,492	7,566	6,050	0	6,241	6,256	5,200
397.1	SCADA equipment	1,329,069	642,336	26,534	372,869	0	113,657	41,962	33,555	0	34,615	34,700	28,841
398	Miscellaneous equipment	96,761	46,764	1,932	27,146	0	8,275	3,055	2,443	0	2,520	2,526	2,100
399	Other tangible property	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		5,025,129	2,428,635	100,324	1,409,795	0	429,729	158,656	126,870	0	130,877	131,198	109,045
TOTAL		70,872,191	34,252,386	1,414,924	19,883,122	0	6,060,704	2,237,612	1,789,317	0	1,845,834	1,850,364	1,537,928

Ex.-Franklin-Stannard-2
Schedule 3b
Allocation of Utility Financed Plant to Service Cost Functions - Wholesale Customers

Acct No.	Account Description	Total	BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
			System	Distribution	MAX DAY		MAX HOUR			Billing	Equiv. Meter	Equiv. Service	Fire Protection
					System	Distribution	System	Distribution	Storage				
	INTANGIBLES												
301-3	All intangibles	0	0		0								
	SOURCE OF SUPPLY												
310	Land and land rights	21,060	13,160		7,900								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	5,672,464	3,544,584		2,127,880								
314	Wells and springs	200,459	125,262		75,197								
316	Supply mains	382,344	238,917		143,427								
	PUMPING PLANT												
320	Land and land rights	18,610	11,629		6,981								
321	Structures and improvements	1,981,008	1,237,883		743,125								
323	Other power production equipment	3,612,136	2,257,135		1,355,001								
325	Electric pumping equipment	3,040,149	1,899,715		1,140,434								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	44,613	27,878		16,735								
	WATER TREATMENT PLANT												
330	Land and land rights	31,500	19,684		11,816								
331	Structures and improvements	12,224,038	7,638,502		4,585,536								
332	Water treatment equipment	12,832,681	8,018,828		4,813,853								
332.2	Water treatment equipment - Chlorination	0	0		0								
332.3	Water treatment equipment - Membrane filtration media	0	0		0								
332.4	Water treatment equipment - Membrane filtration system	0	0		0								
	SUBTOTAL	40,061,062	25,033,175	0	15,027,887	0	0	0	0	0	0	0	0
	PERCENTAGE	100.00%	62.49%		37.51%								
	TRANSMISSION AND DISTRIBUTION PLANT												
340	Land and land rights	27,556	7,257	1,405	3,682	0	6,017	2,222	1,777	0	1,833	1,837	1,527
341	Structure and improvements	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	27,556	7,257	1,405	3,682	0	6,017	2,222	1,777	0	1,833	1,837	1,527
342	Distribution reservoirs and standpipes	2,710,774	1,050,103						1,660,671				
343	Transmission mains (Book Cost Allocation)	14,799,932	5,733,217		3,441,758		5,624,957						
343	Distribution mains (Book Cost Allocation)	3,389,930		1,313,195				2,076,734					
344	Fire mains	0											
345	Services	1,717,328									1,717,328		
346	Meters	1,713,124									1,713,124		
348	Hydrants	1,427,356											1,427,356
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	25,758,444	6,783,320	1,313,195	3,441,758	0	5,624,957	2,076,734	1,660,671	0	1,713,124	1,717,328	1,427,356
	TRANSMISSION & DISTRIBUTION ALLOCATION PERCENTAGE	100.00%	26.33%	5.10%	13.36%	0.00%	21.84%	8.06%	6.45%	0.00%	6.65%	6.67%	5.54%
	ELIGIBLE COST	65,847,062	31,823,752	1,314,600	18,473,327	0	5,630,975	2,078,956	1,662,447	0	1,714,957	1,719,165	1,428,883
	GENERAL PLANT ALLOCATION PERCENTAGE	100.00%	48.33%	2.00%	28.05%	0.00%	8.55%	3.16%	2.52%	0.00%	2.60%	2.61%	2.17%
	GENERAL PLANT												
389	Land and land rights	19,717	9,529	394	5,532	0	1,686	623	498	0	514	515	428
390	Structure and improvements	2,303,832	1,113,437	45,995	646,338	0	197,014	72,738	58,165	0	60,002	60,149	49,993
391	Office furniture and equipment	137,830	66,613	2,752	38,668	0	11,787	4,352	3,480	0	3,590	3,599	2,991
391.1	Computers	198,620	95,993	3,965	55,723	0	16,985	6,271	5,015	0	5,173	5,186	4,310
392	Transportation equipment	452,142	218,519	9,027	126,848	0	38,665	14,275	11,415	0	11,776	11,805	9,811
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	85,688	41,413	1,711	24,040	0	7,328	2,705	2,163	0	2,232	2,237	1,859
395	Laboratory equipment	7,189	3,474	144	2,017	0	615	227	182	0	187	188	156
396	Power-operated equipment	154,649	74,742	3,087	43,387	0	13,225	4,883	3,904	0	4,028	4,038	3,356
397	Communication equipment	239,632	115,814	4,784	67,229	0	20,492	7,566	6,050	0	6,241	6,256	5,200
397.1	SCADA equipment	1,329,069	642,336	26,534	372,869	0	113,657	41,962	33,555	0	34,615	34,700	28,841
398	Miscellaneous equipment	96,761	46,764	1,932	27,146	0	8,275	3,055	2,443	0	2,520	2,526	2,100
399	Other tangible property	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	5,025,129	2,428,635	100,324	1,409,795	0	429,729	158,656	126,870	0	130,877	131,198	109,045
	TOTAL	70,872,191	34,252,386	1,414,924	19,883,122	0	6,060,704	2,237,612	1,789,317	0	1,845,834	1,850,364	1,537,928

Ex.-Franklin-Stannard-2
Schedule 4a
Allocation of Depreciation Expense to Service Cost Functions - Retail Customers

Acct.No.	Account Description	Total	BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
			System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
	INTANGIBLES												
301-3	All intangibles	0	0		0								
	SOURCE OF SUPPLY												
310	Land and land rights	0	0		0								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	96,432	60,258		36,174								
314	Wells and springs	5,813	3,632		2,181								
316	Supply mains	6,882	4,300		2,582								
	PUMPING PLANT												
320	Land and land rights	0	0		0								
321	Structures and improvements	63,392	39,612		23,780								
323	Other power production equipment	158,934	99,314		59,620								
325	Electric pumping equipment	133,767	83,588		50,179								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	0	0		0								
	WATER TREATMENT PLANT												
330	Land and land rights	0	0		0								
331	Structures and improvements	391,169	244,432		146,737								
332	Water treatment equipment	423,478	264,621		158,857								
332.2	Water treatment equipment - Chlorination	0	0		0								
332.3	Water treatment equipment - Membrane filtration media	0	0		0								
332.4	Water treatment equipment - Membrane filtration system	0	0		0								
	SUBTOTAL	1,279,867	799,758	0	480,109	0	0	0	0	0	0	0	0
	PERCENTAGE	100.00%	62.49%	0.00%	37.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TRANSMISSION AND DISTRIBUTION PLANT												
340	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	51,505	19,952					31,553					
343	Transmission mains (Book Cost Allocation)	192,399	74,532		44,743		73,124						
343	Distribution mains (Book Cost Allocation)	44,069		17,072				26,998					
344	Fire mains	0											
345	Services	49,803									49,803		
346	Meters	47,111									47,111		
348	Hydrants	31,402											31,402
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	416,289	94,484	17,072	44,743	0	73,124	26,998	31,553	0	47,111	49,803	31,402
	TRANSMISSION & DISTRIBUTION ALLOCATION PERCENTAGE	100.00%	22.70%	4.10%	10.75%	0.00%	17.57%	6.49%	7.58%	0.00%	11.32%	11.96%	7.54%
	ELIGIBLE COST	1,696,156	894,241	17,072	524,852	0	73,124	26,998	31,553	0	47,111	49,803	31,402
	GENERAL PLANT ALLOCATION PERCENTAGE	100.00%	52.72%	1.01%	30.94%	0.00%	4.31%	1.59%	1.86%	0.00%	2.78%	2.94%	1.85%
	GENERAL PLANT												
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	66,811	35,224	672	20,674	0	2,880	1,063	1,243	0	1,856	1,962	1,237
391	Office furniture and equipment	7,994	4,215	80	2,474	0	345	127	149	0	222	235	148
391.1	Computers	9,100	4,798	92	2,816	0	392	145	169	0	253	267	168
392	Transportation equipment	33,800	17,820	340	10,459	0	1,457	538	629	0	939	992	626
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop, and garage equipment	1,900	1,002	19	588	0	82	30	35	0	53	56	35
395	Laboratory equipment	417	220	4	129	0	18	7	8	0	12	12	8
396	Power-operated equipment	5,800	3,058	58	1,795	0	250	92	108	0	161	170	107
397	Communication equipment	17,500	9,226	176	5,415	0	754	279	326	0	486	514	324
397.1	SCADA equipment	16,200	8,541	163	5,013	0	698	258	301	0	450	476	300
398	Miscellaneous equipment	5,612	2,959	56	1,737	0	242	89	104	0	156	165	104
399	Other tangible property	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	165,134	87,061	1,662	51,098	0	7,119	2,628	3,072	0	4,587	4,849	3,057
	SUBTOTAL	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459
	TOTAL	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459

**Ex.-Franklin-Stannard-2
Schedule 4b
Allocation of Depreciation Expense to Service Cost Functions - Wholesale Customers**

Acct No.	Account Description	Total	BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
			System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
	INTANGIBLES												
301-3	All intangibles	0	0		0								
	SOURCE OF SUPPLY												
310	Land and land rights	0	0		0								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	96,432	60,258		36,174								
314	Wells and springs	5,813	3,632		2,181								
316	Supply mains	6,882	4,300		2,582								
	PUMPING PLANT												
320	Land and land rights	0	0		0								
321	Structures and improvements	63,392	39,612		23,780								
323	Other power production equipment	158,934	99,314		59,620								
325	Electric pumping equipment	133,767	83,588		50,179								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	0	0		0								
	WATER TREATMENT PLANT												
330	Land and land rights	0	0		0								
331	Structures and improvements	391,169	244,432		146,737								
332	Water treatment equipment	423,478	264,621		158,857								
332.2	Water treatment equipment - Chlorination	0	0		0								
332.3	Water treatment equipment - Membrane filtration media	0	0		0								
332.4	Water treatment equipment - Membrane filtration system	0	0		0								
	SUBTOTAL	1,279,867	799,758	0	480,109	0	0	0	0	0	0	0	0
	PERCENTAGE	100.00%	62.49%	0.00%	37.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TRANSMISSION AND DISTRIBUTION PLANT												
340	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	51,505	19,952					31,553					
343	Transmission mains (Book Cost Allocation)	192,399	74,532		44,743		73,124						
343	Distribution mains (Book Cost Allocation)	44,069		17,072				26,998					
344	Fire mains	0											
345	Services	49,803									49,803		
346	Meters	47,111									47,111		
348	Hydrants	31,402											31,402
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	416,289	94,484	17,072	44,743	0	73,124	26,998	31,553	0	47,111	49,803	31,402
	TRANSMISSION & DISTRIBUTION ALLOCATION PERCENTAGE	100.00%	22.70%	4.10%	10.75%	0.00%	17.57%	6.49%	7.58%	0.00%	11.32%	11.96%	7.54%
	ELIGIBLE COST	1,696,156	894,241	17,072	524,852	0	73,124	26,998	31,553	0	47,111	49,803	31,402
	GENERAL PLANT ALLOCATION PERCENTAGE	100.00%	52.72%	1.01%	30.94%	0.00%	4.31%	1.59%	1.86%	0.00%	2.78%	2.94%	1.85%
	GENERAL PLANT												
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	66,811	35,224	672	20,674	0	2,880	1,063	1,243	0	1,856	1,962	1,237
391	Office furniture and equipment	7,994	4,215	80	2,474	0	345	127	149	0	222	235	148
391.1	Computers	9,100	4,798	92	2,816	0	392	145	169	0	253	267	168
392	Transportation equipment	33,800	17,820	340	10,459	0	1,457	538	629	0	939	992	626
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop, and garage equipment	1,900	1,002	19	588	0	82	30	35	0	53	56	35
395	Laboratory equipment	417	220	4	129	0	18	7	8	0	12	12	8
396	Power-operated equipment	5,800	3,058	58	1,795	0	250	92	108	0	161	170	107
397	Communication equipment	17,500	9,226	176	5,415	0	754	279	326	0	486	514	324
397.1	SCADA equipment	16,200	8,541	163	5,013	0	698	258	301	0	450	476	300
398	Miscellaneous equipment	5,612	2,959	56	1,737	0	242	89	104	0	156	165	104
399	Other tangible property	0	0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	165,134	87,061	1,662	51,098	0	7,119	2,628	3,072	0	4,587	4,849	3,057
	SUBTOTAL	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459
	TOTAL	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459

Ex.-Franklin-Stannard-2
Schedule 5
Allocation of Operation and Maintenance Expenses to Service Cost Functions

Acct No.	Account Description	Total	BASE COST		MAX DAY		EXTRA-CAPACITY			CONSUMER COSTS			
			System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
SOURCE OF SUPPLY EXPENSES													
600	Operation supervision and engineering	0		0		0							
601	Operation labor and expenses	39,300		24,558		14,742							
602	Purchased water	0		0		0							
603	Miscellaneous expenses	65,186		40,733		24,453							
604	*	0		0		0							
610	Maint. Supervision and engineering	0		0		0							
611	Maint. of structures and improvements	0		0		0							
612	Maint. of collect. and impounding reservoirs	0		0		0							
613	Maint. of lake, river and other intakes	0		0		0							
614	Maint. of wells and springs	0		0		0							
615	Maint. of infiltration galleries and tunnels	0		0		0							
616	Maint. of supply mains	0		0		0							
617	Maint. of miscellaneous water source plant	0		0		0							
PUMPING EXPENSES													
620	Operation supervision and engineering	159,550		99,699		59,851							
621	Fuel for power production	0		0		0							
622	Power production labor and expenses	0		0		0							
623	Fuel or power purchased for pumping	374,650		374,650		0							
624	Pumping labor and expenses	0		0		0							
625	Expenses transferred - cr.	0		0		0							
626	Miscellaneous expenses	152,940		95,568		57,372							
627	Rents	0		0		0							
630	Maint. supervision and engineering	0		0		0							
631	Maint. of structures and improvements	0		0		0							
632	Maint. of power production equipment	0		0		0							
633	Maint. of pumping equipment	111,950		69,955		41,995							
WATER TREATMENT EXPENSES													
640	Operation supervision and engineering			0		0							
641	Chemicals	231,250		231,250		0							
642	Operation labor and expenses	480,400		300,190		180,210							
643	Miscellaneous expenses	321,889		201,141		120,748							
644	Rents			0		0							
650	Maint. supervision and engineering			0		0							
651	Maint. of structures and improvements			0		0							
652	Maint. of water treatment equipment			0		0							
SUBTOTAL		1,937,115	1,437,744	0	499,371	0	0	0	0	0	0	0	0
TRANSMISSION AND DISTRIBUTION EXPENSES													
660	Operation supervision and engineering	229,550	20,373	40,185	7,628	0	12,467	63,551	12,123	0	22,998	28,270	21,954
661	Storage facilities expenses	38,850	15,050						23,800				
662	Transmission lines expenses (Feet Allocation)	64,396	24,946		14,975		24,475						
662	Distribution lines expenses (Feet Allocation)	203,654		78,892				124,762					
663	Meter expenses	0									0		
664	Customer installations expenses	0									0		
665	Miscellaneous expenses	28,810	2,557	5,044	957	0	1,565	7,976	1,522	0	2,886	3,548	2,755
666	Rents	0											
670	Maint. Supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0
671	Maint. Of structures and improvements	0											
672	Maint. Of distr. reservoirs and standpipes	0	0						0				
673	Maint. Of transmission mains	0	0		0								
673	Maint. Of distribution mains	0		0				0					
674	Maint. Of fire mains	0								0	0	0	0
675	Maint. Of services	55,500									55,500		
676	Maint. Of meters	45,150									45,150		
677	Maint. Of hydrants	43,100											43,100
678	Maint. Of miscellaneous plant	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		709,010	62,925	124,121	23,561	0	38,506	196,289	37,445	0	71,035	87,318	67,809
Subtotal for Alloc. of Supervision & Misc		450,650	39,996	78,892	14,975	0	24,475	124,762	23,800	0	45,150	55,500	43,100
SUPERVISION & MISC. ALLOC. PERCENTAGE		100.00%	8.88%	17.51%	3.32%	0.00%	5.43%	27.68%	5.28%	0.00%	10.02%	12.32%	9.56%
CUSTOMER ACCOUNTS EXPENSES													
901	Supervision	0											
902	Meter reading expenses	5,450								5,450			
903	Customer records and collection expenses	96,050								96,050			
904	Uncollectible accounts	0											
905	Miscellaneous customer accounts expenses	0								0			
SALES EXPENSES													
910	Sales expenses	0											
SUBTOTAL		101,500	0	0	0	0	0	0	0	101,500	0	0	0
PERCENTAGE			0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
SUBTOTAL for G&A Allocation		2,141,725	894,769	124,121	522,932	0	38,506	196,289	37,445	101,500	71,035	87,318	67,809
G&A ALLOCATION PERCENTAGE		100.00%	41.78%	5.80%	24.42%	0.00%	1.80%	9.16%	1.75%	4.74%	3.32%	4.08%	3.17%
ADMINISTRATIVE AND GENERAL EXPENSES													
920	Administrative and general salaries	114,127	47,680	6,614	27,866	0	2,052	10,460	1,995	5,409	3,785	4,653	3,613
921	Office supplies and expenses	53,800	22,477	3,118	13,136	0	967	4,931	941	2,550	1,784	2,193	1,703
922	Administrative expenses transferred - cr.	0	0	0	0	0	0	0	0	0	0	0	0
923	Outside services employed	129,700	54,186	7,517	31,668	0	2,332	11,887	2,268	6,147	4,302	5,288	4,106
924	Property insurance	4,900	1,670	487	971	0	342	770	82	0	85	284	209
925	Injuries and damages	59,450	24,837	3,445	14,516	0	1,069	5,449	1,039	2,817	1,972	2,424	1,882
926	Employee pensions and benefits	884,121	369,368	51,238	215,871	0	15,896	81,030	15,458	41,900	29,324	36,046	27,992
928	Regulatory commission expenses	25,000	10,444	1,449	6,104	0	449	2,291	437	1,185	829	1,019	792
929	Duplicate charges - credit	0	0	0	0	0	0	0	0	0	0	0	0
930	Miscellaneous general expenses	64,025	26,748	3,710	15,633	0	1,151	5,868	1,119	3,034	2,124	2,610	2,027
931	Rents	0	0	0	0	0	0	0	0	0	0	0	0
932	Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		1,335,123	557,410	77,578	325,764	0	24,258	122,685	23,339	63,042	44,205	54,517	42,325
TOTAL		4,082,748	2,058,079	201,699	848,697	0	62,765	318,974	60,784	164,542	115,239	141,836	110,134

**Summary of Allocation of Operating Costs to Service Cost Functions
Combined Retail and Wholesale**

Operating Cost	Total	BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
		System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
Operation and Maintenance	4,082,748	2,058,079	201,699	848,697	0	62,765	318,974	60,784	164,542	115,239	141,836	110,134
Depreciation Expense	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459
Tax Equivalent Payment	1,586,203	540,672	157,575	314,461	0	110,704	249,196	26,645	0	27,486	91,940	67,525
Taxes - FICA	120,450	41,056	11,966	23,879	0	8,406	18,923	2,023	0	2,087	6,982	5,128
PSC Remainder Assets	8,100	2,761	805	1,606	0	565	1,273	136	0	140	469	345
Return on Net Invested Rate Base	2,400,803	1,190,019	44,782	665,681	0	206,527	70,819	56,631	0	59,041	58,628	48,675
Total Revenue Requirement	10,059,594	4,813,890	435,560	2,430,275	0	469,211	688,810	180,844	164,542	255,691	354,506	266,265

Blended Overall Rate-of-Return	
Rate Base	49,501,147
ROI %	4.8500%
ROI \$	2,400,803

Retail Rate of Return	
Rate Base	49,501,147
ROI %	4.5313%
ROI \$	2,243,064

Wholesale Rate of Return	
Rate Base	49,501,147
Less: NBV of Excess Capacity Plant	0
Net Wholesale Rate Base	49,501,147
ROI %	5.5000%
ROI \$	2,722,563

Check on Achieved Return		
Total Revenue Requirement		10,059,594
Less: Operation and Maintenance	4,082,748	
Less: Depreciation Expense	1,861,290	
Less: Tax Equivalent Payment	1,586,203	
Less: Taxes - FICA	120,450	
Less: PSC Remainder Assets	8,100	
Achieved Return	2,400,803	
Rate Base	49,501,147	
Achieved Rate of Return	4.850%	

2012 Net Operating Income at Proposed Rates	
Revenue at Proposed Rates	\$9,798,394
Non-Rate Revenue	<u>\$261,200</u>
Total Operating Revenues	\$10,059,594
Operations & Maintenance Expenses	
Source of Supply	\$104,486
Pumping	\$799,090
Water Treatment	\$1,033,539
Transmission & Distribution	\$709,010
Customer Accounts	\$101,500
Sales	\$0
Administrative & General	<u>\$1,335,123</u>
Total O&M Expenses	\$4,082,748
Depreciation	\$1,861,290
Amortization	\$0
Taxes	<u>\$1,714,753</u>
Total Operating Expenses	\$7,658,791
Net Operating Income (Loss)	\$2,400,803
Rate Financed Utility Plant in Service	\$70,872,191
Less: Accumulated Depreciation	<u>\$19,201,193</u>
	\$51,670,998
Add: Materials and Supplies	<u>\$62,081</u>
Less: Regulatory Liability	<u>\$2,231,933</u>
Net Invested Rate Base	\$49,501,146
Rate of Return	4.85%

Ex.-Franklin-Stannard-2

Schedule 6b

Summary of Allocation of Operating Costs to Service Cost Functions
Retail Only

Ex.-Franklin-Stannard-2

Docket No. 4310-WR-104

Page 14 of 28

Operating Cost	Total	BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
		System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
Operation and Maintenance	4,082,748	2,058,079	201,699	848,697	0	62,765	318,974	60,784	164,542	115,239	141,836	110,134
Depreciation Expense	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459
Tax Equivalent Payment	1,586,203	540,672	157,575	314,461	0	110,704	249,196	26,645	0	27,486	91,940	67,525
Taxes - FICA	120,450	41,056	11,966	23,879	0	8,406	18,923	2,023	0	2,087	6,982	5,128
PSC Remainder Assets	8,100	2,761	805	1,606	0	565	1,273	136	0	140	469	345
Return on Net Invested Rate Base	2,243,064	1,084,068	44,782	629,289	0	191,818	70,819	56,631	0	58,420	58,563	48,675
Total Revenue Requirement	9,901,855	4,707,940	435,560	2,393,883	0	454,502	688,810	180,844	164,542	255,070	354,441	266,265

Retail Rate of Return	
Rate Base	49,501,147
ROI %	4.5313%
ROI \$	2,243,064

Check on Achieved Return	
Total Revenue Requirement	9,901,855
Less: Operation and Maintenance	4,082,748
Less: Depreciation Expense	1,861,290
Less: Tax Equivalent Payment	1,586,203
Less: Taxes - FICA	120,450
Less: PSC Remainder Assets	8,100
Achieved Return	2,243,064
Rate Base	49,501,147
Calculated Achieved Rate of Return	4.531%

Schedule 6c

Summary of Allocation of Operating Costs to Service Cost Functions

Wholesale Only

Operating Cost	Total	BASE COST		EXTRA-CAPACITY					CONSUMER COSTS			
		System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equiv. Meter	Equiv. Service	Fire Protection
Operation and Maintenance	4,082,748	2,058,079	201,699	848,697	0	62,765	318,974	60,784	164,542	115,239	141,836	110,134
Depreciation Expense	1,861,290	981,303	18,734	575,951	0	80,244	29,626	34,625	0	51,698	54,652	34,459
Tax Equivalent Payment	1,586,203	540,672	157,575	314,461	0	110,704	249,196	26,645	0	27,486	91,940	67,525
Taxes - FICA	120,450	41,056	11,966	23,879	0	8,406	18,923	2,023	0	2,087	6,982	5,128
PSC Remainder Assets	8,100	2,761	805	1,606	0	565	1,273	136	0	140	469	345
Return on Net Investment Rate Base	2,722,563	1,315,809	54,354	763,812	0	232,823	85,958	68,737	0	70,908	71,082	59,080
Total Revenue Requirement	10,381,354	4,939,680	445,132	2,528,406	0	495,507	703,949	192,950	164,542	267,558	366,960	276,670

Wholesale Rate of Return	
Rate Base	49,501,147
Less: NBV of Excess Capacity Plant	0
Net Wholesale Rate Base	49,501,147
ROI %	5.5000%
ROI \$	2,722,563

Check on Achieved Return	
Total Revenue Requirement	10,381,354
Less: Operation and Maintenance	4,082,748
Less: Depreciation Expense	1,861,290
Less: Tax Equivalent Payment	1,586,203
Less: Taxes - FICA	120,450
Less: PSC Remainder Assets	8,100
Achieved Return	2,722,563
Rate Base	49,501,147
Calculated Achieved Rate of Return	5.500%

Ex.-Franklin-Stannard-2
Schedule 7
Customer Class Demand Ratios

Ex.-Franklin-Stannard-2
Docket No. 4310-WR-104
Page 16 of 28

	BASE COSTS		EXTRA-CAPACITY MAX DAY DEMAND								EXTRA-CAPACITY MAX HOUR DEMAND							
	Annual Volume	Allocation of	Adjusted Annual	Average			Total	Volume Rate	Percent (%)			Total Capacity	Volume Rate	Percent (%) of		System Adjust.	Distr. Adjust.	Storage Adjust.
Customer Class	(000 gal)	Unaccounted	Volume	Day	System Percent	Distribution	Capacity	1,000 gal Per	Excess Units	Total	Distr. %	Factors	1,000 gal per	Excess Units	Total System	Percentage (%)	Percentage (%)	Percentage (%)
Oak Creek Residential	463,461	39,856	503,317	1,379.0	18.95%	34.91%	2,500	3,447.4	2,068.4	25.96%	35.58%	3,750	5,171.1	3,792.1	17.43%	21.15%	34.64%	24.75%
Oak Creek Commercial	409,123	35,183	444,306	1,217.3	16.73%	30.82%	2,250	2,738.9	1,521.6	19.09%	26.17%	3,375	4,108.3	2,891.0	13.29%	16.13%	26.41%	18.87%
Oak Creek Industrial	434,188	37,339	471,527	1,291.9	17.75%	32.71%	1,500	1,937.8	645.9	8.11%	11.11%	2,000	2,583.7	1,291.9	5.94%	7.21%	11.80%	8.43%
Oak Creek Public Authority	20,768	1,786	22,554	61.8	0.85%	1.56%	2,250	139.0	77.2	0.97%	1.33%	3,375	208.5	146.8	0.67%	0.82%	1.34%	0.96%
Franklin Wholesale	1,011,233	18,278	1,029,511	2,820.6	38.76%		1,648	4,648.3	1,827.7	22.94%		2,933	8,272.8	5,452.2	25.06%	30.41%		
Caledonia Wholesale	181,527	3,281	184,808	506.3	6.96%		1,648	834.4	328.1	4.12%		2,933	1,485.0	978.7	4.50%	5.46%		
Public Fire Protection								1,500.0	1,500.0	18.82%	25.80%		7,200.0	7,200.0	33.10%	18.82%	25.80%	46.99%
Total	2,520,300	135,723	2,656,023	7,276.8	100.0%	100.0%		15,245.8	7,969.0	100.00%	100.00%		29,029.4	21,752.7	100.00%	100.00%	100.00%	100.00%

	BASE COSTS		EXTRA-CAPACITY MAX DAY DEMAND								EXTRA-CAPACITY MAX HOUR DEMAND							
Customer Class	Annual Volume (000 gal)	Allocation of Unaccounted Water	Adjusted Annual Volume	Average Day Volume (000 gal)	System Percent (%)	Distribution Percent (%)	Total Capacity Factors	Volume Rate 1,000 gal Per Day	Excess Units	Percent (%) of Total System	Distr. %	Total Capacity Factors	Volume Rate 1,000 gal per Hour	Excess Units	Percent (%) of Total System	System Adjust. Percentage (%)	Distr. Adjust. Percentage (%)	Storage Adjust. Percentage (%)
Oak Creek Retail	1,327,540	114,164	1,441,704	3,949.9	54.28%	100.00%	2,092	8,263	4,313.2	54.12%	74.20%	3,06	12,072	8,122	37.34%	45.30%	74.20%	53.01%
Franklin	1,011,233	18,278	1,029,511	2,820.6	38.76%		1,648	4,648	1,827.7	22.94%		2,93	8,273	5,452	25.06%	30.41%		
Caledonia	181,527	3,281	184,808	506.3	6.96%		1,648	834	328.1	4.12%		2,93	1,485	979	4.50%	5.46%		
Public Fire	0	0	0	0.0	0.00%			1,500	1,500.0	18.82%	25.80%		7,200	7,200	33.10%	18.82%	25.80%	46.99%
	2,520,300	135,723	2,656,023	7,277	100.00%	100.00%		15,246	7,969	100.00%	100.00%		29,029	21,753	100.00%	100.00%	100.00%	100.00%

SYSTEM DIVERSITY	
MD Non-Coincident Demand (Less Fire Protection)	13,745.80
MD Coincident Demand	11,945.50
MD Non-Coincident / Coincident Ratio	1.15
MH Non-Coincident Demand (Less Fire Protection)	21,829.43
MH Coincident Demand	19,269.00
MH Non-Coincident / Coincident Ratio	1.13

ALLOCATION OF UNACCOUNTED FOR WATER				
Retail Billed Volume			1,327,540	
Retail Meter Slippage	2.00%		26,551	
Unaccounted Water			135,723	
Less: Retail Meter Slippage			26,551	
Net Unaccounted Water			109,172	
Net Unaccounted Water			109,172.20	
% of T&D Inch Feet Assoc. with Transmission			41.73%	
Net Unaccounted Water Alloc. to Transmission			45,555	
Net Unaccounted Water Alloc. to Transmission			45,555	
Wholesale as a % of Total Sales			47.33%	
Unaccounted Water Allocated to Wholesale			21,559	
Total Unallocated Water			135,723	
Total Unallocated Water Allocated to Wholesale			21,559	15.88%
Total Unallocated Water Allocated to Retail			114,164	84.12%
Allocation of Unaccounted Water to Oak Creek Retail Customers				
	Billed Volume	% of Retail	Unaccounted Allocation	% of Total System
Oak Creek Residential	463,461	34.91%	39,856	29.37%
Oak Creek Commercial	409,123	30.82%	35,183	25.92%
Oak Creek Industrial	434,188	32.71%	37,339	27.51%
Oak Creek Public Authority	20,768	1.56%	1,786	1.32%
Total Oak Creek	1,327,540		114,164	84.12%
Allocation of Unaccounted Water to Wholesale Customers				
	Billed Volume	% of Wholesale	Unaccounted Allocation	% of Total System
Franklin Wholesale	1,011,233	84.78%	18,278	13.47%
Caledonia Wholesale	181,527	15.22%	3,281	2.42%
Total Wholesale	1,192,760		21,559	15.88%
Total System	2,520,300		135,723	100.00%

Ex.-Franklin-Stannard-2
Schedule 8
Units of Service

Ex.-Franklin-Stannard-2
Docket No. 4310-WR-104
Page 17 of 28

Number of Meters																
Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	Total Meters	Percent Total	
Oak Creek Residential	7,795	8	7	0	1	1								7,812	88.30%	
Oak Creek Commercial	220	30	310	0	166	199		17	7	1	0	0	0	950	10.74%	
Oak Creek Industrial	2	0	4	0	2	5	0	5	2	1	2	0	0	23	0.26%	
Oak Creek Public Authority	8	3	7	0	12	16	0	4	3	2	0	0	0	55	0.62%	
Subtotal Oak Creek	8,025	41	328	0	181	221	0	26	12	4	2	0	0	8,840		
Franklin Wholesale												4		4	0.05%	
Caledonia Wholesale										2	1			3	0.03%	
Subtotal Wholesale	0	0	0	0	0	0	0	0	0	2	1	4	0	7	100.00%	
Total System	8,025	41	328	0	181	221	0	26	12	6	3	4	0	8,847		
Equivalent Meters																
Allocation factor:														Total		
Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	Equiv.	Percent	
Equiv. Meter Ratio:	1	1	2.5	3.7	5	8	12.5	15	25	50	80	120	160	Meters	Total	
Customer Class																
Oak Creek Residential	7,795	8	18	0	5	8	0	0	0	0	0	0	0	7,833.5	59.04%	
Oak Creek Commercial	220	30	775	0	830	1,592	0	255	175	50	0	0	0	3,927.0	29.60%	
Oak Creek Industrial	2	0	10	0	10	40	0	75	50	50	160	0	0	397.0	2.99%	
Oak Creek Public Authority	8	3	18	0	60	128	0	60	75	100	0	0	0	451.5	3.40%	
Franklin Wholesale	0	0	0	0	0	0	0	0	0	0	0	480	0	480.0	3.62%	
Caledonia Wholesale	0	0	0	0	0	0	0	0	0	100	80	0	0	180.0	1.36%	
Total System	8,025	41	820	0	905	1,768	0	390	300	300	240	480	0	13,269	100.00%	
Equivalent Services																
Allocation factor:														Total		
Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	Equiv.	Percent	
Equiv. Service Ratio:	1	1	1.3	1.7	2	3	3.5	4	5	6	7	8	9	Services	Total	
Customer Class																
Oak Creek Residential	7,795	8	9	0	2	3	0	0	0	0	0	0	0	7,817.1	80.01%	
Oak Creek Commercial	220	30	403	0	332	597	0	68	35	6	0	0	0	1,691.0	17.31%	
Oak Creek Industrial	2	0	5	0	4	15	0	20	10	6	14	0	0	76.2	0.78%	
Oak Creek Public Authority	8	3	9	0	24	48	0	16	15	12	0	0	0	135.1	1.38%	
Franklin Wholesale	0	0	0	0	0	0	0	0	0	0	0	32	0	32	0.33%	
Caledonia Wholesale	0	0	0	0	0	0	0	0	0	12	7	0	0	19	0.19%	
Total System	8,025	41	426	0	362	663	0	104	60	36	21	32	0	9,770.4	100.00%	

Ex.-Franklin-Stannard-2
Schedule 9a
Allocation of Service Cost Functions to Customer Classes
Combined Retail and Wholesale

Cost	Total	Oak Creek Residential	Oak Creek Commerical	Oak Creek Industrial	Oak Creek PA	Franklin Wholesale	Caledonia Wholesale	Total Fire Protection	Private Fire Protection	Public Fire Protection
BASE COSTS:										
System	4,813,890	892,156	787,556	835,806	39,978	1,914,688	343,707	0		0
Distribution	435,560	152,059	134,231	142,455	6,814	0	0	0		0
EXTRA-CAPACITY COSTS:										
Max.-Day System	2,430,275	621,352	457,085	194,036	23,203	579,902	104,099	450,598		450,598
Max.-Day Distribution	0	0	0	0	0	0	0	0		0
Max.-Hour System	469,211	96,141	73,296	32,752	3,721	150,699	27,052	85,550		85,550
Max.-Hour Distribution	688,810	238,624	181,922	81,292	9,235	0	0	177,736		177,736
Max.-Hour Storage	180,844	44,759	34,123	15,248	1,732	0	0	84,982		84,982
CUSTOMER COSTS:										
Billing	164,542	145,292	17,669	428	1,023	74	56	0		0
Equivalent Meters	255,691	150,583	75,489	7,632	8,679	9,679	3,630	0		0
Equivalent Services	354,506	283,581	61,344	2,764	4,901	1,202	714	0		0
DIRECT FIRE PROTECTION	266,265	0	0	0	0	0	0	266,265		266,265
TOTAL COST	10,059,594	2,624,548	1,822,716	1,312,412	99,285	2,656,245	479,256	1,065,132	147,264	917,868
LESS OTHER REVENUE	261,200	86,867	60,328	43,438	3,286	56,997	10,284	0	0	0
	100.00%	33.26%	23.10%	16.63%	1.26%	21.82%	3.94%	0.00%	0.00%	0.00%
COST OF SERVICE	9,798,394	2,537,681	1,762,388	1,268,974	95,999	2,599,248	468,973	1,065,132	147,264	917,868
REVENUE AT PRESENT RATES	7,976,033	1,932,689	1,313,405	890,161	77,936	2,205,522	404,582	1,151,738	147,264	1,004,474
DIFFERENCE	1,822,361	604,992	448,983	378,813	18,063	393,726	64,391	(86,606)	0	(86,606)
PERCENT INCREASE/DECREASE	22.85%	31.30%	34.18%	42.56%	23.18%	17.85%	15.92%	-7.52%	0.00%	-8.62%

Ex.-Franklin-Stannard-2
Schedule 9b
Allocation of Service Cost Functions to Customer Classes
Retail Only

Cost	Total	Oak Creek Residential	Oak Creek Commerical	Oak Creek Industrial	Oak Creek PA	Franklin Wholesale	Caledonia Wholesale	Total Fire Protection	Private Fire Protection	Public Fire Protection
BASE COSTS:										
System	4,707,940	892,156	787,556	835,806	39,978	1,824,862	327,582	0		0
Distribution	435,560	152,059	134,231	142,455	6,814	0	0	0		0
EXTRA-CAPACITY COSTS:										
Max.-Day System	2,393,883	621,352	457,085	194,036	23,203	549,049	98,560	450,598		450,598
Max.-Day Distribution	0	0	0	0	0	0	0	0		0
Max.-Hour System	454,502	96,141	73,296	32,752	3,721	138,228	24,813	85,550		85,550
Max.-Hour Distribution	688,810	238,624	181,922	81,292	9,235	0	0	177,736		177,736
Max.-Hour Storage	180,844	44,759	34,123	15,248	1,732	0	0	84,982		84,982
CUSTOMER COSTS:										
Billing	164,542	145,292	17,669	428	1,023	74	56	0		
Equivalent Meters	255,070	150,583	75,489	7,632	8,679	9,227	3,460	0		
Equivalent Services	354,441	283,581	61,344	2,764	4,901	1,161	689	0		
FIRE PROTECTION	266,265	0	0	0	0	0	0	266,265		266,265
TOTAL COST	9,901,855	2,624,548	1,822,716	1,312,412	99,285	2,522,602	455,161	1,065,132	147,264	917,868
LESS OTHER REVENUE (Mayer Sch. 26)	261,200	87,872	61,026	43,941	3,324	55,095	9,941	0	0	0
	100.00%	33.64%	23.36%	16.82%	1.27%	21.09%	3.81%	0.00%	0.00%	0.00%
COST OF SERVICES	9,640,655	2,536,676	1,761,690	1,268,471	95,961	2,467,506	445,220	1,065,132	147,264	917,868
REVENUE AT PRESENT RATES	7,866,426	1,932,689	1,313,405	890,161	77,936	2,205,522	404,582	1,042,131	128,712	913,419
DIFFERENCE	1,774,229	603,987	448,285	378,310	18,025	261,984	40,638	23,001	18,552	4,449
PERCENT INCREASE/DECREASE	22.55%	31.25%	34.13%	42.50%	23.13%	11.88%	10.04%	2.21%	14.41%	0.49%

Ex.-Franklin-Stannard-2
Schedule 9c
Allocation of Service Cost Functions to Customer Classes
Wholesale Only

Cost	Total	Oak Creek Residential	Oak Creek Commerical	Oak Creek Industrial	Oak Creek PA	Franklin Wholesale	Caledonia Wholesale	Total Fire Protection	Private Fire Protection	Public Fire Protection
BASE COSTS:										
System	4,939,680	936,071	826,322	876,947	41,946	1,914,688	343,707	0		0
Distribution	445,132	155,401	137,182	145,586	6,964	0	0	0		0
EXTRA-CAPACITY COSTS:										
Max.-Day System	2,528,406	656,269	482,771	204,939	24,507	579,902	104,099	475,919		475,919
Max.-Day Distribution	0	0	0	0	0	0	0	0		0
Max.-Hour System	495,507	104,815	79,909	35,707	4,056	150,699	27,052	93,269		93,269
Max.-Hour Distribution	703,949	243,869	185,921	83,078	9,438	0	0	181,643		181,643
Max.-Hour Storage	192,950	47,755	36,407	16,269	1,848	0	0	90,671		90,671
CUSTOMER COSTS:										
Billing	164,542	145,292	17,669	428	1,023	74	56	0		
Equivalent Meters	267,558	157,956	79,185	8,005	9,104	9,679	3,630	0		
Equivalent Services	366,960	293,597	63,511	2,862	5,074	1,202	714	0		
FIRE PROTECTION	276,670	0	0	0	0	0	0	276,670		276,670
TOTAL COST	10,381,354	2,741,025	1,908,876	1,373,821	103,960	2,656,245	479,256	1,118,172	147,264	970,908
LESS OTHER REVENUE	261,200	87,617	61,017	43,914	3,323	55,343	9,985	0	0	0
	100.00%	33.54%	23.36%	16.81%	1.27%	21.19%	3.82%	0.00%	0.00%	0.00%
COST OF SERVICES	10,120,154	2,653,408	1,847,859	1,329,907	100,636	2,600,901	469,271	1,118,172	147,264	970,908
REVENUE AT PRESENT RATES	7,866,426	1,932,689	1,313,405	890,161	77,936	2,205,522	404,582	1,042,131	128,712	913,419
DIFFERENCE	2,253,728	720,719	534,454	439,746	22,700	395,379	64,689	76,041	18,552	57,489
PERCENT INCREASE/DECREASE	28.65%	37.29%	40.69%	49.40%	29.13%	17.93%	15.99%	7.30%	14.41%	6.29%

Ex.-Franklin-Stannard-2
Schedule 10
Private Fire Protection Connection Charge Computation

Ex.-Franklin-Stannard-2
Docket No. 4310-WR-104
Page 21 of 28

Equivalent Unit Charge					
Total Cost - Public Fire Protection:					1,065,132
Less - Direct Fire Protection:					266,265
Total Fire Protection Capacity Cost					716,151
Size of Connection	No.		Eq. 6" Ratio		
2-inch	159	x	0.16	=	25.44
3-inch	0	x	0.30	=	0.00
4-inch	76	x	0.50	=	38.00
6-inch	169	x	1.00	=	169.00
8-inch	148	x	1.60	=	236.80
10-inch	12	x	2.40	=	28.80
12-inch	15	x	3.20	=	48.00
14-inch	0	x	4.80	=	0.00
16-inch	0	x	5.40	=	0.00
No. of Hydrants assume all (6-inch)					2,107.00
TOTAL SIX INCH EQUIVALENTS					2,653.04
Annual Billing Periods					= 4
Total Fire Protection Capacity Cost					= \$269.94
Total 6-Inch Equivalents					
Per Billing Period					= \$67.48

Revenue at Proposed Rates											
		Calculated		Private		Present		Estimated		Revenue at	
Size of	Equiv. Charge	Equiv.	Fire	Private	Private	Private	Private	Private	Private	Estimated	Revenue at
Connection		Units	Charges	Fire	Fire	Fire	Fire	Fire	Fire	Rates	Proposed Rates
2-inch	\$67.48	x	0.16	=	\$10.80	\$12.00	\$10.80	159	\$6,867.17	\$12.00	\$7,632.00
3-inch	\$67.48	x	0.30	=	\$20.25	\$21.00	\$20.25	0	\$0.00	\$21.00	\$0.00
4-inch	\$67.48	x	0.50	=	\$33.74	\$39.00	\$33.74	76	\$10,257.57	\$39.00	\$11,856.00
6-inch	\$67.48	x	1.00	=	\$67.48	\$72.00	\$67.48	169	\$45,619.18	\$72.00	\$48,672.00
8-inch	\$67.48	x	1.60	=	\$107.97	\$102.00	\$107.97	148	\$63,920.84	\$102.00	\$60,384.00
10-inch	\$67.48	x	2.40	=	\$161.96	\$150.00	\$161.96	12	\$7,774.16	\$150.00	\$7,200.00
12-inch	\$67.48	x	3.20	=	\$215.95	\$192.00	\$215.95	15	\$12,956.93	\$192.00	\$11,520.00
14-inch	\$67.48	x	4.80	=	\$323.92	\$0.00	\$323.92	0	\$0.00	\$246.00	\$0.00
16-inch	\$67.48	x	5.40	=	\$364.41	\$0.00	\$364.41	0	\$0.00	\$300.00	\$0.00
									\$147,395.85		\$147,264.00

Ex.-Franklin-Stannard-2
Schedule 11
Wholesale Public Fire Protection

Ex.-Franklin-Stannard-2
Docket No. 4310-WR-104
Page 22 of 28

Equivalent Residential Customers Method				
Customer Class	Annual Volume 1000 gal	Ave. Residential Volume (1000 gal)	Equiv. Residential Cust.	Equiv. Cust. Percent
Residential	463,461	59.26	7,821	20.59%
Commercial	409,123	59.26	6,904	18.18%
Industrial	434,188	59.26	7,327	19.29%
Public Authority	20,768	59.26	350	0.92%
Franklin	1,011,233	80.10	12,625	33.24%
Caledonia	181,527	61.50	2,952	7.77%
Total	2,520,300		37,978	100.0%
Oak Creek	58.99%			
Franklin	33.24%			
Caledonia	7.77%			

Population Served Method					
	Oak Creek	Franklin	Caledonia		
Assumed Population Served	31,280	26,774	6,170		
Freeman's Formula - Maximum Required Fire Flow			Freeman's Formula - Minimum Required Fire Flow		
Oak Creek	3,251	gpm	Oak Creek	2,089	gpm
Franklin	3,071	gpm	Franklin	1,920	gpm
Caledonia	2,247	gpm	Caledonia	882	gpm
NBFU Formula			Kuickling Formula		
Oak Creek	5,386	gpm	Oak Creek	3,915	gpm
Franklin	5,005	gpm	Franklin	3,622	gpm
Caledonia	2,471	gpm	Caledonia	1,739	gpm
Average of All Formulas	GPM	Hours	Total Fire Flow	% Allocation	
Oak Creek	3,660	3.7	13,543	47.65%	
Franklin	3,404	3.4	11,575	40.73%	
Caledonia	1,834	1.8	3,302	11.62%	
			28,420	100.00%	

Inch-Feet Method			Weighted Average of All Methods				
	Inch-Feet of Main			ERC	Fire Flow	Inch-Feet	Wtd. Avg.
Oak Creek	11,426,558	50.94%	Oak Creek	58.99%	47.65%	50.94%	47.65%
Franklin	9,056,662	40.37%	Franklin	33.24%	40.73%	40.37%	40.73%
Caledonia	1,950,092	8.69%	Caledonia	7.77%	11.62%	8.69%	11.62%
	22,433,312		Weighting	0.0	1.0	0.0	100.00%

Adjustment to Weighted Average Allocation Factors to Recognize Fire Flow provided by Wholesale Customer Storage				
	Fire Flow Requirements	Flow Provided by Storage	Credit for Storage	Final Adjusted Weighted Average Alloc. Factors
Oak Creek				88.38%
Franklin	3,404 gpm 3.40 hours 694,502 gallons	3,404 gpm 3.40 hours 694,502 gallons	100.00%	0.00%
Caledonia	1,834.45 gpm 1.80 hours 198,121 gallons	- gpm - hours - gallons	0.00%	11.62%
				100.00%

Final Allocation of Public Fire Protection Based on COS and Adjusted Weighted Average				
Costs	Total Fire Protection	Oak Creek	Franklin	Caledonia
BASE COSTS:				
System	0	0	0	0
Distribution	0	0		
EXTRA-CAPACITY COSTS:				
Max.-Day System	450,598	398,245	0	52,353
Max.-Day Distribution	0	0		
Max.-Hour System	85,550	75,611	0	9,940
Max.-Hour Storage	84,982	84,982		
Max.-Hour Distribution	177,736	177,736		
CUSTOMER COSTS:				
Billing	0			
Equivalent Meters	0			
Equivalent Services	0			
FIRE PROTECTION	266,265	266,265		
Total Allocation	1,065,132	1,002,839	0	62,293

Ex.-Franklin-Stannard-2
Schedule 12
Service Charge Computation

Equivalent Unit Charge			
Cost	Cost of Service	Units	Cost per Quarter (\$/Unit)
Billing Cost	\$164,542	8,847	\$4.65
Equivalent Meters	\$255,691	13,269	\$4.82
Equivalent Services	\$354,506	9,770	\$9.07
	\$774,739		

Total Service Charge Revenue at Proposed Rates												
	Quarterly Billing Cost (\$/unit)	Equivalent Meter Ratio	Quarterly Meter Cost (\$/unit)	Equivalent Service Ratio	Quarterly Service Cost (\$/unit)	Calculated Quarterly Charge (\$/unit)	Present Quarterly Charge (\$/unit)	Proposed Retail Quarterly Service Charge (\$/unit)	Proposed Wholesale Quarterly Service Charge (\$/unit)	# of Retail Connections	# of Wholesale Connections	Estimated Annual Revenues
5/8-inch	\$4.65	1.0	\$4.82	1.0	\$9.07	\$18.54	\$21.63	\$0.00	\$21.75	8,025		\$0
3/4-inch	\$4.65	1.0	\$4.82	1.0	\$9.07	\$18.54	\$21.63	\$0.00	\$21.75	41		\$0
1-inch	\$4.65	2.5	\$12.04	1.3	\$11.79	\$28.49	\$33.99	\$0.00	\$33.00	328		\$0
1 1/4-inch	\$4.65	3.7	\$17.82	1.7	\$15.42	\$37.89	\$50.99	\$0.00	\$51.00	0		\$0
1 1/2-inch	\$4.65	5.0	\$24.09	2.0	\$18.14	\$46.88	\$64.89	\$0.00	\$66.00	181		\$0
2-inch	\$4.65	8.0	\$38.54	3.0	\$27.21	\$70.40	\$95.79	\$0.00	\$96.00	221		\$0
3-inch	\$4.65	15.0	\$72.26	4.0	\$36.28	\$113.20	\$169.95	\$0.00	\$171.00	26		\$0
4-inch	\$4.65	25.0	\$120.44	5.0	\$45.35	\$170.44	\$278.10	\$0.00	\$279.00	12		\$0
6-inch	\$4.65	50.0	\$240.87	6.0	\$54.43	\$299.95	\$556.20	\$0.00	\$555.00	4	2	\$4,440
8-inch	\$4.65	80.0	\$385.40	7.0	\$63.50	\$453.54	\$896.10	\$0.00	\$897.00	2	1	\$3,588
10-inch	\$4.65	120.0	\$578.09	8.0	\$72.57	\$655.31	\$1,328.70	\$0.00	\$1,329.00	0	4	\$21,264
12-inch	\$4.65	160.0	\$770.79	9.0	\$81.64	\$857.08	\$1,761.30	\$0.00	\$1,761.00	0		\$0
									Total	8,840	7	\$29,292
									Cost of Service			\$774,739
									Percent of Cost			3.8%

Ex.-Franklin-Stannard-2
Schedule 13
Estimated Service Charge Revenue by Customer Class

Size of Connection	Proposed Quarterly Service Charge (\$/unit)	OC Residential		OC Commercial		OC Industrial		OC PA	
		No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue
5/8-inch	\$0.00	7,795	\$0	220	\$0	2	\$0	8	\$0
3/4-inch	\$0.00	8	\$0	30	\$0	0	\$0	3	\$0
1-inch	\$0.00	7	\$0	310	\$0	4	\$0	7	\$0
1 1/4-inch	\$0.00	0	\$0	0	\$0	0	\$0	0	\$0
1 1/2-inch	\$0.00	1	\$0	166	\$0	2	\$0	12	\$0
2-inch	\$0.00	1	\$0	199	\$0	5	\$0	16	\$0
3-inch	\$0.00		\$0	17	\$0	5	\$0	4	\$0
4-inch	\$0.00		\$0	7	\$0	2	\$0	3	\$0
6-inch	\$0.00		\$0	1	\$0	1	\$0	2	\$0
8-inch	\$0.00		\$0	0	\$0	2	\$0	0	\$0
10-inch	\$0.00		\$0	0	\$0	0	\$0	0	\$0
12-inch	\$0.00		\$0	0	\$0	0	\$0	0	\$0
Subtotal		7,812	\$0	950	\$0	23	\$0	55	\$0

Size of Connection	Franklin Wholesale			Caledonia Wholesale	
	Proposed Quarterly Service Charge (\$/unit)	No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue
5/8-inch	\$21.75		\$0		\$0
3/4-inch	\$21.75		\$0		\$0
1-inch	\$33.00		\$0		\$0
1 1/4-inch	\$51.00		\$0		\$0
1 1/2-inch	\$66.00		\$0		\$0
2-inch	\$96.00		\$0		\$0
3-inch	\$171.00		\$0		\$0
4-inch	\$279.00		\$0		\$0
6-inch	\$555.00		\$0	2	\$4,440
8-inch	\$897.00		\$0	1	\$3,588
10-inch	\$1,329.00	4	\$21,264		\$0
12-inch	\$1,761.00		\$0		\$0
Subtotal		4	\$21,264		\$8,028

Summary	
Residential	\$0
Commercial	\$0
Industrial	\$0
PA	\$0
Franklin	\$21,264
Caledonia	\$8,028
	<u>\$29,292</u>

Ex.-Franklin-Stannard-2
Schedule 14
Retail Revenue at Proposed Rates

Retail Volumetric Rate Design							
Block (gal)		Consumption	%	Differential	Revenue	Calculated	Proposed
FIRST	6,000	1,036,197	78.1%	1.00	\$4,124,064	\$3.98	\$0.00
NEXT	18,000	97,689	7.4%	0.78	\$300,882	\$3.08	\$0.00
OVER	24,000	193,654	14.6%	0.62	\$480,262	\$2.48	\$0.00
		1,327,540	100.0%		\$4,905,656	\$3.70	

Retail Revenue at Proposed Rates							
	Water Use Block (gal)	Percent of Use	Annual Billed Units (1000 gal)	Proposed Rates (\$/1000 gal)	Proposed Volumetric Revenue	Proposed Service Charge Revenue	Total Revenue
OC Residential	FIRST	6,000	100.00%	463,461	0.000	\$0	
	NEXT	18,000	0.00%	0	0.000	\$0	
	OVER	24,000	0.00%	0	0.000	\$0	
	Total		100.00%	463,461		\$0	\$0
							\$0
OC Commercial	FIRST	6,000	100.00%	409,123	0.000	\$0	
	NEXT	18,000	0.00%	0	0.000	\$0	
	OVER	24,000	0.00%	0	0.000	\$0	
	Total		100.00%	409,123		\$0	\$0
							\$0
OC Industrial	FIRST	6,000	32.90%	142,845	0.000	\$0	
	NEXT	18,000	22.50%	97,689	0.000	\$0	
	OVER	24,000	44.60%	193,654	0.000	\$0	
	Total		100.00%	434,188		\$0	\$0
							\$0
OC Public Authority	Service Charge						
	FIRST	6,000	100.00%	20,768	0.000	\$0	
	NEXT	18,000	0.00%	0	0.000	\$0	
	OVER	24,000	0.00%	0	0.000	\$0	
	Total		100.00%	20,768		\$0	\$0
		Total		1,327,540		\$0	\$0

Ex.-Franklin-Stannard-2
Schedule 15
Wholesale Revenue at Proposed Rates

Wholesale Volumetric Rate Design							
Wholesale Customer	Cost of Service	Annual Billed Water Use (1000 gal)	Calculated Charge (\$/1000 gal)	PRESENT Charge (\$/1000 gal)	Estimated Charge (\$/1000 gal)	Revenue at Proposed Rates	Differential at Proposed Rates vs. Cost of Service
Franklin	\$2,588,293	\$1,011,233	\$2.560	\$2.160	\$2.548	\$2,576,432	(\$11,861)
Caledonia	\$464,574	\$181,527	\$2.559	\$2.160	\$2.548	\$462,497	(\$2,077)
	\$3,052,867	\$1,192,760	\$2.559			\$3,038,929	(\$13,938)

Wholesale Service Charge Revenue at Proposed Rates						
	Size of Connection	Proposed Monthly Service Charge (\$/unit)	No. of Connections	Estimated Annual Revenue	Cost of Service	Differential at Proposed Rates vs. Cost of Service
Franklin	10-inch	\$1,329.00	4	\$21,264	\$10,955	\$10,309
	Total			\$21,264		
Caledonia	6-inch	\$555.00	2	\$4,440	\$4,399	\$3,629
	8-inch	\$897.00	1	\$3,588		
	Total			\$8,028		
Total				\$29,292	\$15,354	\$13,938
						Total Diff.
						\$0

Ex.-Franklin-Stannard-2
Schedule 16
Revenue Requirement Summary

Ex.-Franklin-Stannard-2
Docket No. 4310-WR-104
Page 27 of 28

Revenue at Present Rates vs. Net Cost of Service				
Customer Class	Revenue at Present Rates	Net Cost of Service	\$ Difference	% Difference
Oak Creek				
Residential	\$1,932,689	\$2,537,681	\$604,992	31.30%
Commercial	\$1,313,405	\$1,762,388	\$448,983	34.18%
Industrial	\$890,161	\$1,268,974	\$378,813	42.56%
Public Authority	\$77,936	\$95,999	\$18,063	23.18%
Subtotal Retail	\$4,214,191	\$5,665,041	\$1,450,850	34.43%
Wholesale				
Franklin	\$2,205,522	\$2,599,248	\$393,726	17.85%
Caledonia	\$404,582	\$468,973	\$64,391	15.92%
Subtotal Wholesale	\$2,610,104	\$3,068,221	\$458,117	17.55%
Fire Protection				
Public Fire - Oak Creek	\$885,509	\$855,575	(\$29,934)	-3.38%
Public Fire - Franklin	\$85,099	\$0	(\$85,099)	-100.00%
Public Fire - Caledonia	\$33,866	\$62,293	\$28,427	83.94%
Private Fire Protection	\$147,264	\$147,264	\$0	0.00%
Subtotal Fire Protection	\$1,151,738	\$1,065,132	(\$86,606)	-7.52%
Total	\$7,976,033	\$9,798,394	\$1,822,361	22.85%

Revenue at Present Rates vs. Revenue at Proposed Rates				
Customer Class	Revenue at Present Rates	Revenue at Proposed Rates	\$ Difference	% Difference
Oak Creek				
Residential	\$1,932,689			
Commercial	\$1,313,405			
Industrial	\$890,161			
Public Authority	\$77,936			
Subtotal Retail	\$4,214,191	\$5,665,041	\$1,450,850	34.43%
Wholesale				
Franklin	\$2,205,522	\$2,597,696	\$392,174	17.78%
Caledonia	\$404,582	\$470,525	\$65,943	16.30%
Subtotal Wholesale	\$2,610,104	\$3,068,221	\$458,117	17.55%
Fire Protection				
Public Fire - Oak Creek	\$885,509	\$855,575	(\$29,934)	-3.38%
Public Fire - Franklin	\$85,099	\$0	(\$85,099)	-100.00%
Public Fire - Caledonia	\$33,866	\$62,293	\$28,427	83.94%
Private Fire Protection	\$147,264	\$147,264	\$0	0.00%
Subtotal Fire Protection	\$1,151,738	\$1,065,132	(\$86,606)	-7.52%
Total	\$7,976,033	\$9,798,394	\$1,822,361	22.85%

Revenue at Present Rates vs. Net Cost of Service				
Customer Class	Revenue at Present Rates	Net Cost of Service	\$ Difference	% Difference
Oak Creek	\$5,246,964	\$6,667,880	\$1,420,916	27.08%
Franklin	\$2,290,621	\$2,599,248	\$308,627	13.47%
Caledonia	\$438,448	\$531,266	\$92,818	21.17%
Total	\$7,976,033	\$9,798,394	\$1,822,361	22.85%

Revenue at Present Rates vs. Revenue at Proposed Rates				
Customer Class	Revenue at Present Rates	Revenue at Proposed Rates	\$ Difference	% Difference
Oak Creek	\$5,246,964	\$6,667,880	\$1,420,916	27.08%
Franklin	\$2,290,621	\$2,597,696	\$307,075	13.41%
Caledonia	\$438,448	\$532,818	\$94,370	21.52%
Total	\$7,976,033	\$9,798,394	\$1,822,361	22.85%

Rate of Return on Invested Utility Assets		
Blended	4.85%	
Retail	4.5313%	Differential
Wholesale	5.500%	0.969%

Ex.-Franklin-Stannard-2
Schedule 17
Comparison of Current and Estimated Wholesale Rates

Wholesale Service Charge			
Connection Size	Current Quarterly Charge	Proposed Quarterly Charge	Percent Change
5/8-inch	\$21.63	\$21.75	0.6%
3/4-inch	\$21.63	\$21.75	0.6%
1-inch	\$33.99	\$33.00	-2.9%
1 1/4-inch	\$50.99	\$51.00	0.0%
1 1/2-inch	\$64.89	\$66.00	1.7%
2-inch	\$95.79	\$96.00	0.2%
3-inch	\$169.95	\$171.00	0.6%
4-inch	\$278.10	\$279.00	0.3%
6-inch	\$556.20	\$555.00	-0.2%
8-inch	\$896.10	\$897.00	0.1%
10-inch	\$1,328.70	\$1,329.00	0.0%
12-inch	\$1,761.30	\$1,761.00	0.0%

Wholesale Volume Charge			
Wholesale Customer	Current Charge (\$/1000 gal)	Proposed Charge (\$/1000 gal)	Percent Change
Franklin	2.160	2.548	18.0%
Caledonia	2.160	2.548	18.0%

Wholesale Fire Protection			
Wholesale Customer	Current Charge	Proposed Charge	Percent Change
Franklin	85,099	0	-100.0%
Caledonia	33,866	62,293	83.9%